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ROCKY BRANCH/CROSSROADS FIRE DISTRICT
FARMERVILLE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/21/10

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
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"The CPA. Never Underestimate The Value."

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- Accounting & Auditing
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 - Corporate & Fiduciary
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April 9, 2010

Board of Commissioners
Rocky Branch/Crossroads Fire District
10256 Hwy 143
Farmerville, LA 71241

We have compiled the accompanying cash basis financial statements as listed in the table of contents of the Rocky Branch/Crossroads Fire District as of and for the year ended December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by the cash basis of accounting, and management's discussion and analysis. If the omitted information was included in the financial statements, they might influence the user's conclusions about the government's assets, liabilities, net assets, fund balances, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has elected not to implement the new financial reporting requirements of GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The effects of this departure from generally accepted accounting principles have not been determined.

The supplementary information, on pages 5 through 7, is not a required part of the financial statements, but is supplementary information required by Louisiana Revised Statutes. We have compiled the Schedule of Findings and Recommendations from information that is the representation of management of the fire district, without auditor review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

We are not independent with respect to the Rocky Branch/Crossroads Fire District.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
CASH BASIS BALANCE SHEET - ALL FUND TYPES
DECEMBER 31, 2009

ASSETS

Cash 39,052

TOTAL ASSETS 39,052

LIABILITIES AND NET ASSETS

LIABILITIES

None -

NET ASSETS (CASH BASIS) 39,052

TOTAL LIABILITIES AND NET ASSETS 39,052

See Accountants' Compilation Report.

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ROCKY BRANCH/CROSSROADS FIRE DISTRICT
CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Governmental Fund Type</u>
	<u>Special Revenue</u>
<u>REVENUES</u>	
Property Taxes	44,346
Insurance Rebates	6,116
Grant Receipts	1,641
Investment Income	130
Other	<u>982</u>
<u>TOTAL REVENUES</u>	53,215
<u>EXPENDITURES</u>	
Capital Outlays	13,161
Insurance	12,275
Utilities	4,143
Repairs	4,088
Administrative Costs	3,299
Supplies	2,036
Fuel	606
Training	507
Other	<u>340</u>
<u>TOTAL EXPENDITURES</u>	40,455
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	
<u>(CASH BASIS)</u>	12,760
<u>FUND BALANCE AT JANUARY 1, 2009 (CASH BASIS)</u>	26,292
<u>FUND BALANCE AT DECEMBER 31, 2009 (CASH BASIS)</u>	<u>39,052</u>

See Accountants' Compilation Report.

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SUPPLEMENTARY INFORMATION

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
 BUDGET VS. ACTUAL
 STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCES - CASH BASIS
 ALL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Approved Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Property Tax	40,000	44,346	4,346
Insurance Rebates	6,000	6,116	116
Grants	1,000	1,641	641
Investment Income	400	130	(270)
Other	1,350	982	(368)
<u>TOTAL REVENUE</u>	<u>48,750</u>	<u>53,215</u>	<u>4,465</u>
<u>Expenditures</u>			
Capital Outlays	13,300	13,161	139
Insurance	14,000	12,275	1,725
Utilities	4,350	4,143	207
Repairs	8,250	4,088	4,162
Administrative	6,900	3,299	3,601
Supplies	2,000	2,036	(36)
Fuel	2,000	606	1,394
Training	1,500	507	993
Other	4,700	340	4,360
<u>TOTAL EXPENDITURES</u>	<u>57,000</u>	<u>40,455</u>	<u>16,545</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	<u>(8,250)</u>	<u>12,760</u>	<u>21,010</u>
<u>BEGINNING FUND BALANCE - CASH BASIS</u>	<u>26,292</u>	<u>26,292</u>	<u>-0-</u>
<u>ENDING FUND BALANCE - CASH BASIS</u>	<u>18,042</u>	<u>39,052</u>	<u>21,010</u>

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 CERTIFIED PUBLIC ACCOUNTANTS

ROCKY BRANCH/CROSSROADS FIRE DISTRICT
FINDINGS AND RECOMMENDATIONS
DECEMBER 31, 2009

PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

COMPENSATION OF COMMISSIONERS

None

See Accountants' Compilation Report.

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